AMENDMENT TRANSMITTAL LETTER						Docket No. 1907-0227PUS1	
Application No. 10/543,005-Conf. #2443		Filing Date July 22, 2005		Examiner E. T. Abraham		Art Unit 2112	
Applicant(s): Shuichi WATANABE et al.							
Invention: ENCODING DEVICE AND METHOD, DECODING DEVICE AND METHOD, PROGRAM, AND RECORDING MEDIUM							
MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450							
Transmitted herewith is an amendment in the above-identified application. The fee has been calculated and is transmitted as shown below.							
CLAIMS AS AMENDED							
	Claims Remaining After Amendment	Highest Number Previously Paid	Number Extra Claims Present	Rate			
Total Claims	24	- 29 =	0	x 52.00		0.00	
Independent Claims	8	- 10 =	0	x 220.00		0.00	
Multiple Dependent Claims (check if applicable)							
Other fee (please specify):							
TOTAL ADDITIONAL FEE FOR THIS AMENDMENT:						0.00	
x Large Entity Small Entity							
x No additional fee is required for this amendment.							
Please charge Deposit Account No in the amount of \$ A duplicate copy of this sheet is enclosed.							
A check in the amount of \$ is enclosed.							
Payment by credit card. Form PTO-2038 is attached.							
The Director is hereby authorized to charge and credit Deposit Account No02-2448 as described below. A duplicate copy of this sheet is enclosed.							
x Credit any overpayment.							
x Charge any additional filing or application processing fees required under 37 CFR 1.16 and 1.17.							
Michael R. Cammarata Attorney Reg. No.: 39,491							
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